

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF ALABAMA  
EASTERN DIVISION**

<b>Patricia J. Gibson,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>Civil Action No.: 3:06-CV-974-MEF</b>
	)	
<b>v.</b>	)	
	)	
<b>WestPoint Stevens, Inc., and</b>	)	
<b>WestPoint Home, Inc.,</b>	)	
	)	
<b>Defendant.</b>	)	
	)	

**DEFENDANTS' CORPORATE DISCLOSURE STATEMENT**

Pursuant to Federal Rule of Civil Procedure 7.1 and Civil Misc. No. 3047 Order filed January 14, 2000 in the Middle District of Alabama, Defendants WestPoint Stevens, Inc. ("WPS"), and WestPoint Home, Inc. ("WPH"), hereby state as follows:

1. On June 1, 2003, WPS, and certain affiliates (collectively, the "Debtors"), commenced bankruptcy proceedings in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") pursuant to chapter 11 of Title 11 of the United States Code. The chapter 11 cases are jointly administered under case number 03-13532 (RDD) and remain pending, although the Debtors' estates are administratively insolvent.

2. Pursuant to an order of the Bankruptcy Court dated July 8, 2005, ("Sales Order"), substantially all of the assets of WPS were sold to WPH, and that sale closed on August 8, 2005. At this time, WPS has no employees and no assets.

3. WestPoint Stevens, Inc. has issued shares to the public.

4. The ultimate parent company of WestPoint Home, Inc., American Real Estate Partners, LP, is a publicly traded company.

Dated this 21<sup>st</sup> day of February, 2007.

Respectfully submitted,

/s/ Fred W. Suggs, Jr.

Fred W. Suggs, Jr.

(ASB-3587-G61F)

OGLTREE, DEAKINS, NASH,  
SMOAK & STEWART, P.C.  
300 North Main Street (29601)  
Post Office Box 2757  
Greenville, South Carolina 29602  
Telephone: (864) 271-1300  
Facsimile: (864) 235-4754  
[Fred.Suggs@ogletreedeakins.com](mailto:Fred.Suggs@ogletreedeakins.com)

James C. Pennington (ASB-1287-N62J)  
OGLTREE, DEAKINS, NASH,  
SMOAK & STEWART, P.C.  
One Federal Place  
1819 5<sup>th</sup> Avenue North, Suite 1000  
Birmingham, Alabama 35203-2118  
Telephone: (205) 328-1900  
Facsimile: (205) 328-6000  
[James.Pennington@odnss.com](mailto:James.Pennington@odnss.com)

### **CERTIFICATE OF SERVICE**

I hereby certify that on February 21<sup>st</sup> 2007, I electronically filed the foregoing **Defendants' Corporate Disclosures Statement** with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following:

Lateefah Muhammad

Respectfully submitted,

/s/ Fred W. Suggs, Jr.

Fred W. Suggs, Jr.

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